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August 9, 2006

VIA ELECTRONIC FILING

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20006

Re: **Finance Docket No. 34871**
Wyoming Dakota Railroad Properties, Inc. -- Acquisition and
Operation Exemption -- Dakota, Minnesota & Eastern Railroad Corp.

Dear Secretary Williams:

We are counsel for Wyoming Dakota Railroad Properties, Inc. ("WDRPI") in the above-captioned proceeding, and we have noted on the Board's web site a letter in that docket from the Dubuque Metropolitan Area Transportation Study ("DMATS"), on letterhead of the East Central Intergovernmental Association, dated June 30, 2006 and received by the Board on July 20, 2006. The DMATS letter was not served on WDRPI.

DMATS repeats largely verbatim the previous comments of the City of Dubuque ("Dubuque") in a letter dated June 29, 2006. WDRPI responded to Dubuque's comments by letter dated July 14, 2006, and incorporates both that letter and WDRPI's June 28, 2006 revocation reply as its response to DMATS's shadow filing here. As with Dubuque, the area served by DMATS is not located on or near any existing lines of Dakota, Minnesota & Eastern Railroad Corporation ("DM&E") or the lines to be constructed pursuant to authority granted to DM&E in Finance Docket No. 33407 (the "PRB Construction" case), which authority would be transferred to WDRPI in this docket. That transfer will not in any way affect the substance or fulfillment of the environmental mitigation conditions imposed in PRB Construction, and will not itself affect operations on Iowa, Chicago & Eastern Railroad Corporation ("IC&E"), a DM&E/WDRPI affiliate whose rail line does extend through Dubuque.

Beyond repeating Dubuque's comments, DMATS also asserts concern about traffic impacts in communities like East Dubuque, Iowa and Prairie du Chien, Wisconsin. These statements make little sense, as East Dubuque and Prairie du Chien are both on the eastern side of the Mississippi River and are not located on the rail lines of IC&E or any of its affiliates. Prairie du Chien is served only by BNSF Railway Company and Wisconsin & Southern Railroad Company, and East Dubuque only by BNSF and Chicago, Central & Pacific Railroad Company

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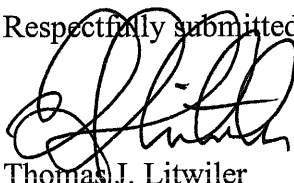
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(Canadian National). The relevance of those communities to any issue in this proceeding is doubly hard to comprehend.

The housekeeping stay entered in the June 19th decision in this docket and Finance Docket No. 34872 is now nearly two months old. There is no reason for it to continue any longer. The Board should deny the pending petitions to revoke in this proceeding, lift the housekeeping stay and allow WDRPI's exemption to become effective.

I certify that a copy of this letter has been served on DMATS's representative.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'T. Litwiler', is written over the typed name.

Thomas J. Litwiler
Attorney for Wyoming Dakota
Railroad Properties, Inc.

TJL:tl

cc: Mayor Roy D. Buol, DMATS